

GENERAL SERVICES ADMINISTRATION Federal Supply Service

Authorized Federal Supply Schedule Price List

On-line access to contract ordering information, terms and conditions, up-to-date pricing, and the option to create an electronic delivery order are available through GSA *Advantage!*, a menu-drive database system. The INTERNET address for GSA *Advantage!* is: GSAAdvantage.gov.

Financial and Business Solutions FSC Group: 520

GS-23F-8196H

January 1, 2008 to December 31, 2012

Price List current through modification PA-0027 dated August 4, 2011

Grant Thornton LLP

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Business Size: Large

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Senior Contracts Administrator

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CUSTOMER INFORMATION

1a. Table of Awarded Special Item Numbers (SINS) and Pricing

Grant Thornton's awarded Special Item Numbers are provided in the following Table. Descriptions of Services are provided in Section 1a.1 below, and labor hour prices and are provided on pages 12-14.

| SIN 520 - 5 | Loan Servicing and Asset Management Services |
|--------------|--|
| SIN 520 - 7 | Financial and Performance Audits |
| SIN 520 - 8 | Complementary Audit Services |
| SIN 520 - 11 | Accounting |
| SIN 520 - 12 | Budgeting |
| SIN 520 - 13 | Complementary Financial Services |

Table of Awarded Special Item Numbers

1a.1 Description of Services

SIN 520-5 Loan Servicing and Asset Management Services

Grant Thornton can provide federal agencies technical assistance in assessing and improving current asset management processes relating to cash management, inventory management, government property, plant and equipment, and other agency assets.

SIN 520-7 Financial and Performance Audits

Financial Audits. Grant Thornton can provide assistance with financial audits to include financial statement and financial related audits.

Financial Related Audits. Grant Thornton can provide assistance with financial related audits to include determining whether financial information is presented in accordance with established or stated criteria, the entity has adhered to specific financial compliance requirements, or the entity's internal control structure over financial reporting and/or safeguarding assets is suitably designed and implemented to achieve the control objectives.

Performance Audits. Grant Thornton can provide support to federal agencies by performing performance audits that include, but are not limited to: Economy and Efficiency Audits, Program Results, and Program Fraud Audits.



SIN 520-8 Complementary Audit Services

Grant Thornton auditors can perform services other than audits. Examples of these services include:

- a. Assist a government body by developing questions for use at hearings,
- b. Develop methods and approaches to be applied in evaluating a new or a proposed program,
- c. Forecast potential program outcomes under various assumptions.

SIN 520-11 Accounting

Accounting Services include but are not limited to: transaction analysis, transaction processing, data analysis and summarization, technical assistance in devising new or revised accounting policies and procedures, forensic accounting, classifying accounting transactions, performing special studies to improve accounting operations, resolve accounting issues, resolve and implement audit findings, recovery reviews, assess or enhance accounting internal controls, improve operating efficiency and effectiveness, apply information technology to provide better or more timely service.

SIN 520-12 Budgeting

Grant Thornton can provide the following budget services: Assessing and improving the budget formulation process, assessing and improving the budget execution process, conduct special reviews to resolve budget formulation or budget execution issues, providing technical assistance in improving budget preparation or execution processes and related systems, reviewing budgetary controls, assist management with implementing corrective actions, and apply information technology to streamline/improve budget-related activities.

SIN 520-13 Complementary Financial Services

Financial Management Systems Services. Grant Thornton services include but are not limited to: assessing and improving financial management systems; conducting A-127 system compliance reviews; conducting other system assessments to improve operating efficiency, effectiveness, controls, and system performance; assisting management with implementing corrective actions; documenting systems; identifying systems requirements; Planning and developing systems; assessing the integrity of financial systems and related data; and providing technical assistance in meeting agency financial management system requirements.

Financial Reporting & Analysis Services. Grant Thornton can provide the following Financial Reporting and Analysis Services including, but not limited to: assessing and improving current financial reporting and analysis, developing new reporting formats and pro-forma financial reports; providing technical assistance in meeting agency financial management reporting and analysis requirements; assisting in improving and streamlining reporting and analysis processes and related



procedures; assisting management with implementing corrective actions; analyzing financial results; and conducting cost-benefit or other special financial analyses, assisting analysis and enhancement of existing pricing and rate structures.

Financial Planning & Performance Measurement Services. Grant Thornton can provide: technical assistance in complying with the requirements of the Government Performance & Results Act; and assist with devising and implementing performance measures and related processes and systems. In addition, we can assist with strategic and operational financial planning; resolving audit recommendations and assist with implementing corrective actions, assisting in reviewing and improving current processes and related procedures and systems; assisting organizations in identifying mission critical processes and developing alternative methods for delivery, including identifying ways technology can enable improved business processes and systems.

Other Financial Management Services. Services include, but are not limited to: providing technical assistance related to managerial cost accounting or other special financial areas of interest, assist in financial policy formulation and development, conduct special cost studies, assist with quality assurance efforts, perform bench marking of financial activities and performance results.

1b. Identification of the Lowest Priced Model Number and Lowest Unit Price:

Not Applicable

1c. Labor Category Descriptions

Partner/Principal: Qualifications: At least ten years' experience in leading and providing technical direction to projects; demonstrated ability to provide guidance and direction for multiple projects; designing, implementing, and managing Federal government financial management engagements; and the capability to manage multi-task projects of high complexity. Typically has a series of professional certifications.

Major Functions: The Partner provides primary interface with client management personnel regarding strategic issues. He or she directs the completion of projects within estimated time frames and budget constraints, coordinates parties' efforts on tasks, and reviews work products for completeness and adherence to applicable regulations and customer requirements. The Partner also delivers, presents, and leads strategic level client meetings.

Senior Manager: Qualifications: An undergraduate degree and over eight years' progressive experience in leading projects, demonstrated ability to provide guidance and direction for specific projects or sub-tasks, and capability to manage multi-task projects of high complexity for Federal government clients. Has several professional certifications.

Major Functions: Senior Managers have taken on increasing responsibility in the design, implementation, and management of projects. They interface with the client on project specific issues, direct the completion of projects within estimated time frames and budget constraints,



coordinate project specific parties, and review work products for completeness and adherence to applicable regulations and customer requirements.

Manager: Qualifications: Specialized knowledge and expertise and/or an advanced degree, five or more years of progressively responsible experience in leading engagements, demonstrated ability to manage a project and to provide guidance and direction for specific projects or sub-tasks, and increasing responsibility in design, implementation, and management of projects.

Major Functions: The Manager interfaces with the client on a day-to-day basis, directs the completion of project specific tasks within estimated time frames and budget constraints, manages the day-to-day activities of the project team, and reviews work products for quality, completeness, and adherence to applicable regulations and customer requirements. This position ensures the project team's conformance with work standards, and coordinates work effort with involved parties to ensure problem resolution and client satisfaction. The Manager also delivers presentations and leads client meetings.

Senior Consultant: Qualifications: An undergraduate degree, three or more years of progressively responsible experience in performing and participating in engagements, specific experience in one or more key project areas, demonstrated ability to provide guidance and direction for specific projects or sub-tasks, and increasing responsibility in design, implementation, and management of projects.

Major Functions: Senior Consultants II provide technical knowledge in their area of expertise, work individually and on teams to support the completion of project specific tasks within estimated time frames and budget constraints and interface with the client on a day-to-day basis. In addition, Senior Consultants II apply their specific expertise to the practical issues they identify or those presented by the client. They also help to formulate solutions, prepare reports, studies, and documentation, and support presentations and client meetings.

Consultant: Qualifications: An undergraduate degree, up to two years of progressively responsible experience participating in projects as a team member, and specific experience in one or more key project areas.

Major Functions: Consultants interface with the client on a day-to-day basis, assist in identifying problems, performs technical analysis, and devise feasible solutions, support the completion of project specific tasks within estimated time frames and budget constraints, and support presentations and client meetings.

Engagement Partner: Qualifications: This individual has experience of ten or years more with seven or more years experience acting in a managerial capacity. An advanced degree or a four year degree in an appropriate technical field with an appropriate technical certification such as Certified Public Accountant (CPA), Certified Information Systems Auditor (CISA), Certified Information Systems Professional (CISP). Certification may be substituted for one year of work experience.

Major Functions: Has final authority in the conduct of the engagements and full responsibility for work performed. Negotiates and makes decisions for the Firm.



Audit Partner: Qualifications: This individual shall be a Certified Public Accountant, licensed by the appropriate state licensing authority, and in good standing with the AICPA and applicable state boards. The minimum education includes a bachelor's degree in accounting or business, and 80 hours of continuing professional experience in the past two years that meets the government CPE requirements. At least 24 of the 80 hours of continuing education and training must be in subjects directly related to the government environment and to government auditing. Minimum experience includes being a partner or principal within the firm and having ten years' general audit experience, including three years of government audit experience.

Major Functions: The responsibilities in this category include final authority in the conduct of audit engagements and full responsibility for the work performed, including overall project management and final review. The Partner also provides primary interface with client management personnel regarding strategic issues. He or she directs the completion of projects within estimated time frames and budget constraints, coordinates parties' efforts on tasks, and reviews work products for completeness and adherence to applicable regulations and customer requirements. The Partner also delivers, presents, and leads strategic level client meetings.

Experienced Senior Manager: Qualifications: This individual has experience of seven or more years with three or more years experience acting in a managerial capacity. An advanced degree or a four year degree in an appropriate technical field with an appropriate technical certification such as Certified Public Accountant (CPA), Certified Information Systems Auditor (CISA), Certified Information Systems Professional (CISP). Certification may be substituted for one year of work experience.

Major Functions: Responsible for leading multiple teams of professionals. Directs the work of manager, senior associates and associates and reviews, work papers and reports for accuracy and completeness.

Experienced Manager: Qualifications: This individual has experience of five or more years with one or more years experience acting in a managerial capacity. An advanced degree or a four year degree in an appropriate technical field with an appropriate technical certification such as Certified Public Accountant (CPA), Certified Information Systems Auditor (CISA), Certified Information Systems Professional (CISP). Certification may be substituted for one year of work experience.

Major Functions: Directs the work of senior associates and associates and reviews work papers and reports for accuracy and completeness.

Manager I: Qualifications: This individual shall be a Certified Public Accountant and be in good standing with the AICPA and applicable state boards. The minimum education includes a bachelor's degree in accounting or business, and 80 hours of continuing professional education in the past two years that meets the government CPE requirements. At least 24 of the 80 hours of continuing education and training must be in subjects directly related to the government environment and to government auditing. A minimum of nine years' general audit experience is required, including two years' government audit experience.

Major Functions: The responsibilities in this category include reviewing working papers, financial statements, and reports; conducting discussions with clients about the results of the work performed; directing manager, senior and junior level auditors; reviewing and approving work plans and



programs; ensuring that assignments are carried out within the budgeted time and within delivery commitments; reviewing work papers, financial statements, and related reports for accuracy and completeness; following the progress of the engagement; and helping resolve accounting, auditing, and reporting problems as they arise. The Audit Senior Manager is regularly assigned on audit engagements in a managerial capacity.

Manager II: Qualifications: This individual shall be a Certified Public Accountant and be in good standing with the AICPA and applicable state boards. The minimum education includes a bachelor's degree in accounting or business, and 80 hours of continuing professional education in the past two years that meets the government CPE requirements. At least 24 of the 80 hours of continuing education and training must be in subjects directly related to the government environment and to government auditing. A minimum of seven years' general audit experience is required, including two years' government audit experience.

Major Functions: The responsibilities in this category include reviewing working papers, financial statements, and reports; conducting discussions with clients about the results of the work performed; directing senior and junior auditors; reviewing and approving work plans and programs; ensuring that assignments are carried out within the budgeted time and within delivery commitments; reviewing work papers, financial statements, and related reports for accuracy and completeness; following the progress of the engagement; and helping resolve accounting, auditing, and reporting problems as they arise. The Audit Manager is regularly assigned on audit engagements in a managerial capacity.

Manager III: Qualifications: This individual shall be a Certified Public Accountant and be in good standing with the AICPA and applicable state boards. The minimum education includes a bachelor's degree in accounting or business, and 80 hours of continuing professional education in the past two years that meets the government CPE requirements. At least 24 of the 80 hours of continuing education and training must be in subjects directly related to the government environment and to government auditing. A minimum of five years' general audit experience is required, including two years' government audit experience.

Major Functions: The responsibilities in this category include reviewing working papers, financial statements, and reports; conducting discussions with clients about the results of the work performed; directing senior and junior auditors; reviewing and approving work plans and programs; ensuring that assignments are carried out within the budgeted time and within delivery commitments; reviewing work papers, financial statements, and related reports for accuracy and completeness; following the progress of the engagement; and helping resolve accounting, auditing, and reporting problems as they arise. The Audit Manager is regularly assigned on audit engagements in a managerial capacity.

Senior Associate II: Qualifications: This individual has experience of three or more years and has an advanced degree or a four year degree in an appropriate technical field. Certification in an appropriate technical field may be substituted for one year of work experience.

Major Functions: Performs project duties and efforts under supervision and may direct and review work efforts of staff.



Associate II: Qualifications: This individual has at a minimum zero-three years experience and has an advanced degree or four year degree in an appropriate technical field or minimum of two years college and actively working towards a four year degree and participating in the Firm's internship program. Certification in an appropriate technical field may be substituted for one year of work experience.

Major Functions: Performs project procedures under supervision.

Supervisory Auditor: Qualifications: This individual shall be a senior within the firm and have at least five years' general audit experience, including two years of government audit experience. Also required are a bachelor's degree in accounting or business, a CPA certificate or fulfillment of the CPA educational requirements in the state in which he or she is employed, and 80 hours of continuing professional education and training in the past two years that meets the government CPE requirements. At least 24 of the 80 hours of continuing education and training must be in subjects directly related to the government environment and government auditing.

Major Functions: The responsibilities of the supervising auditor include independently performing a major segment of an audit, directing and instructing the work of senior and junior auditors, and reviewing the work done and directing revisions if necessary. The senior auditor makes decisions on routine accounting, auditing, and reporting matters and is regularly assigned on audit engagements in the capacity of Supervising Senior Auditor.

Senior Auditor I: Qualifications: This individual shall be a senior within the firm and have at least three years' general audit experience, including one year of government audit experience. Also required of the Senior Auditor I are a bachelor's degree in accounting or business, a CPA certificate or fulfillment of the CPA educational requirements in the state in which he or she is employed, and 80 hours of continuing professional education and training in the past two years that meets the government CPE requirements. At least 24 of the 80 hours of continuing education and training must be in subjects directly related to the government environment and to government auditing.

Major Functions: The responsibilities of the Senior Auditor I include independently performing a major segment of an audit, directing and instructing the work of junior auditors, reviewing completed work, and directing revisions if necessary. The Senior Auditor makes decisions on routine accounting, auditing, and reporting matters with the assistance of the manager and partner, and is regularly assigned on audit engagements in the capacity of Senior Auditor.

Senior Auditor II: Qualifications: This individual shall be a senior within the firm and have at least two years' general audit experience, including one year of government audit experience. Also required of the Senior Auditor II are a bachelor's degree in accounting or business, a CPA certificate or fulfillment of the CPA educational requirements in the state in which he or she is employed, and 80 hours of continuing professional education and training in the past two years that meets the government CPE requirements. At least 24 of the 80 hours of continuing education and training must be in subjects directly related to the government environment and to government auditing.

Major Functions: The responsibilities of the Senior Auditor II include independently performing a major segment of an audit, directing and instructing the work of junior auditors, reviewing completed



work, and directing revisions if necessary. The Senior Auditor II makes decisions on routine accounting, auditing, and reporting matters with the assistance of the manager and partner, and is regularly assigned on audit engagements in the capacity of Senior Auditor.

Auditor: Qualifications: The minimum educational requirements for a staff auditor include a bachelor's degree in accounting or business, a CPA certificate or fulfillment of the CPA educational requirements in the state in which he or she is employed, and 80 hours of continuing professional education and training in the past two years that meets the government CPE requirements. At least 24 of the 80 hours of continuing education and training must be in subjects directly related to the government environment and government auditing.

Major Functions: The responsibilities in this category include performing specific audit steps under the supervision of a Senior Auditor. All activities of the Staff Auditor are supervised.

Audit Assistant: Qualifications: The minimum educational requirements for an Audit Assistant include a High School diploma and at least 2 years of experience supporting government audit functions.

Major Functions: Interfaces with the audit staff on a day-to-day basis. Supports the completion of project specific tasks within estimated time frames and budget constraints. Supports presentations and client meetings. Progressive experience in office automation tools and participating on projects. Knowledgeable in computer based documentation and presentation techniques, technical typing and word processing. Integrates inputs from various sources to create a cohesive product. Prepares both graphical and narrative presentation material.

Administrator: Qualifications: The minimum educational requirements for an Administrator include a High School diploma or equivalent. Minimum of one or more years experience providing government or business support functions.

Major Functions: Interfaces with the staff on a day-to-day basis. Supports the completion of project specific tasks within estimated time frames and budget constraints. Supports presentations and client meetings. Progressive experience in various office automation tools and participating on projects. Knowledgeable in computer based documentation and presentation techniques, technical typing and word processing. Integrates inputs from various sources to create a cohesive product. Prepares both graphical and narrative presentation materials.

2. Maximum Order: \$1,000,000.00

3. **Minimum Order:** \$300.00

4. Geographic Coverage: Worldwide

5. Point(s) of Production: Alexandria, Fairfax, VA

Washington, DC

6. Discount from List Prices or

Statement of Net Price: See Price List (Pages 12 - 14)



7. Quantity Discounts: None

8. Prompt Payment Terms: Net 30 days

9a. Notification that Government Purchase Cards are Accepted at or Below the Micro-Purchase

Threshold: Yes

9b. Purchase Cards are Accepted Above the Micro-Purchase

Threshold: Yes

10. Foreign Items None

11a. Time of Delivery: Per Individual Task Order

11b. Expedited Delivery: Items available for expedited delivery are noted

in this price list.

11c. Overnight and 2-day Delivery: N/A

11d. Urgent Requirements: N/A

12. F.O.B. Points: Destination

13a. Ordering Address(es): Grant Thornton LLP

333 John Carlyle St.

Suite 500

Alexandria, VA 22314

13b. Ordering Procedures: For supplies and services, the ordering

procedures, information on Blanket Purchase Agreements (BPA's), and a sample BPA can be found at the GSA/FSS Schedule homepage

(fss.gsa.gov/schedules)

14. Payment Address: Grant Thornton LLP

33960 Treasury Center Chicago, IL 60694-3900

15. Warranty Provision: N/A

16. Export Packing Charges: N/A

17. Terms and Conditions of Government Purchase Card



| | Acceptance: | N/A |
|------|--|-------------|
| 18. | Terms and Conditions of Rental, Maintenance, and Repair: | N/A |
| 19. | Terms and Conditions of Installation: | N/A |
| 20. | Terms and Conditions of Repair Parts: | N/A |
| 20a. | Terms and Conditions of other Services: | N/A |
| 21. | List of Service Distribution Points: | N/A |
| 22. | List of Participating Dealers: | N/A |
| 23. | Preventative Maintenance: | N/A |
| 24a. | Special Attributes: | N/A |
| 24b. | Section 508: | N/A |
| 25. | Data Universal Number System (DUNS): | 12-815-9105 |
| 26. | Notification Regarding Registration in Central Contractor Registration Database: | Yes |

Labor Category and Hourly Rates by SIN

Loan Servicing and Asset Management - SIN 520-5

| | Rates | Rates | Rates | Rates | Rates |
|-------------------|------------|------------|------------|------------|------------|
| | 1/1/2008 | 1/1/2009 | 1/1/2010 | 1/1/2011 | 1/1/2012 |
| | through | through | through | through | through |
| Labor Category | 12/31/2008 | 12/31/2009 | 12/31/2010 | 12/31/2011 | 12/31/2012 |
| Partner | \$299.28 | \$311.25 | \$323.70 | \$336.65 | \$350.12 |
| Senior Manager | \$242.85 | \$252.56 | \$262.67 | \$273.17 | \$284.10 |
| Manager | \$177.22 | \$184.31 | \$191.68 | \$199.35 | \$207.32 |
| Senior Consultant | \$136.52 | \$141.98 | \$147.66 | \$153.57 | \$159.71 |
| Consultant | \$106.33 | \$110.58 | \$115.01 | \$119.61 | \$124.39 |
| Administrator | \$55.13 | \$57.34 | \$59.63 | \$62.01 | \$64.49 |

Financial and Performance Audits -SIN 520-7

| | Rates 1/1/2008 through | Rates 1/1/2009 through | Rates 1/1/2010 through | Rates 1/1/2011 through | Rates 1/1/2012 through |
|---------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Labor Category | 12/31/2008 | 12/31/2009 | 12/31/2010 | 12/31/2011 | 12/31/2012 |
| Engagement Partner | - | - | - | \$385.09 | \$400.49 |
| Partner | \$196.90 | \$204.78 | \$212.97 | \$221.49 | \$230.35 |
| Experienced Senior | | | | | |
| Manager | - | - | - | \$325.84 | \$338.88 |
| Experienced Manager | - | - | - | \$256.93 | \$267.21 |
| Manager I | \$164.08 | \$170.64 | \$177.47 | \$184.57 | \$191.95 |
| Manager II | \$131.27 | \$136.52 | \$141.98 | \$147.66 | \$153.57 |
| Manager III | \$105.02 | \$109.22 | \$113.59 | \$118.13 | \$122.86 |
| Senior Associate II | - | - | - | \$177.73 | \$184.84 |
| Associate II | - | - | - | \$143.17 | \$148.90 |
| Supervisory Auditor | \$85.32 | \$88.73 | \$92.28 | \$95.97 | \$99.81 |
| Senior Auditor I | \$78.77 | \$81.92 | \$85.20 | \$88.61 | \$92.15 |
| Senior Auditor II | \$72.20 | \$75.09 | \$78.09 | \$81.22 | \$84.46 |
| Auditor | \$65.63 | \$68.26 | \$70.99 | \$73.82 | \$76.78 |
| Audit Assistant | \$52.50 | \$54.60 | \$56.78 | \$59.06 | \$61.42 |



Complementary Audit Services - SIN 520-8

| Labor Category | Rates 1/1/2008 through 12/31/2008 | Rates 1/1/2009 through 12/31/2009 | Rates 1/1/2010 through 12/31/2010 | Rates 1/1/2011 through 12/31/2011 | Rates 1/1/2012 through 12/31/2012 |
|---------------------|--|--|--|--|--|
| Engagement Partner | - | - | - | \$385.09 | \$400.49 |
| Partner | \$196.90 | \$204.78 | \$212.97 | \$221.49 | \$230.35 |
| Experienced Senior | | | | | |
| Manager | - | - | - | \$325.84 | \$338.88 |
| Experienced Manager | - | - | - | \$256.93 | \$267.21 |
| Manager I | \$164.08 | \$170.64 | \$177.47 | \$184.57 | \$191.95 |
| Manager II | \$131.27 | \$136.52 | \$141.98 | \$147.66 | \$153.57 |
| Manager III | \$105.02 | \$109.22 | \$113.59 | \$118.13 | \$122.86 |
| Senior Associate II | - | - | - | \$177.73 | \$184.84 |
| Associate II | - | - | - | \$143.17 | \$148.90 |
| Supervisory Auditor | \$85.32 | \$88.73 | \$92.28 | \$95.97 | \$99.81 |
| Senior Auditor I | \$78.77 | \$81.92 | \$85.20 | \$88.61 | \$92.15 |
| Senior Auditor II | \$72.20 | \$75.09 | \$78.09 | \$81.22 | \$84.46 |
| Auditor | \$65.63 | \$68.26 | \$70.99 | \$73.82 | \$76.78 |
| Audit Assistant | \$52.50 | \$54.60 | \$56.78 | \$59.06 | \$61.42 |
| | | | | | |

Accounting -SIN 520-11

| | Rates 1/1/2008 | | Rates 1/1/2010 | Rates 1/1/2011 | Rates 1/1/2012 |
|-------------------|-------------------|------------|----------------|-------------------|-------------------|
| | | | | | |
| | through | through | through | through | through |
| Labor Category | 12/31/2008 | 12/31/2009 | 12/31/2010 | 12/31/2011 | 12/31/2012 |
| Partner | \$299.28 | \$311.25 | \$323.70 | \$336.65 | \$350.12 |
| Senior Manager | \$242.85 | \$252.56 | \$262.67 | \$273.17 | \$284.10 |
| Manager | \$177.22 | \$184.31 | \$191.68 | \$199.35 | \$207.32 |
| Senior Consultant | \$136.52 | \$141.98 | \$147.66 | \$153.57 | \$159.71 |
| Consultant | \$106.33 | \$110.58 | \$115.01 | \$119.61 | \$124.39 |
| Administrator | \$55.13 | \$57.34 | \$59.63 | \$62.01 | \$64.49 |
| | | | | | |

Budgeting- SIN 520-12

| | Rates | Rates | Rates | Rates | Rates |
|----------------|------------|------------|------------|------------|------------|
| | 1/1/2008 | 1/1/2009 | 1/1/2010 | 1/1/2011 | 1/1/2012 |
| | through | through | through | through | through |
| Labor Category | 12/31/2008 | 12/31/2009 | 12/31/2010 | 12/31/2011 | 12/31/2012 |
| Partner | \$299.28 | \$311.25 | \$323.70 | \$336.65 | \$350.12 |
| Senior Manager | \$242.85 | \$252.56 | \$262.67 | \$273.17 | \$284.10 |



| Manager | \$177.22 | \$184.31 | \$191.68 | \$199.35 | \$207.32 |
|-------------------|----------|----------|----------|----------|----------|
| Senior Consultant | \$136.52 | \$141.98 | \$147.66 | \$153.57 | \$159.71 |
| Consultant | \$106.33 | \$110.58 | \$115.01 | \$119.61 | \$124.39 |
| Administrator | \$55.13 | \$57.34 | \$59.63 | \$62.01 | \$64.49 |

Complementary Financial Services - SIN 520-13

| | Rates 1/1/2008 | Rates 1/1/2009 | Rates 1/1/2010 | Rates 1/1/2011 | Rates 1/1/2012 |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | through | through | through | through | through |
| Labor Category | 12/31/2008 | 12/31/2009 | 12/31/2010 | 12/31/2011 | 12/31/2012 |
| Partner | \$299.28 | \$311.25 | \$323.70 | \$336.65 | \$350.12 |
| Senior Manager | \$242.85 | \$252.56 | \$262.67 | \$273.17 | \$284.10 |
| Manager | \$177.22 | \$184.31 | \$191.68 | \$199.35 | \$207.32 |
| Senior Consultant | \$136.52 | \$141.98 | \$147.66 | \$153.57 | \$159.71 |
| Consultant | \$106.33 | \$110.58 | \$115.01 | \$119.61 | \$124.39 |
| Administrator | \$55.13 | \$57.34 | \$59.63 | \$62.01 | \$64.49 |

All prices shown are net



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